

FYE 2009 Review - Annual Financial Report

School District: Meade County
 Audit Firm Name: White and Company, PSC
 Date: 1/28/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	5,689,597.42	5,734,167.13	-44,569.71	5,734,166.00	1.13	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	6,025,827.65	-6,025,827.65	0.00	6,025,827.65	
Revenue (State) - 3XXX (Not 3900)	21,762,434.28	21,763,366.17	-931.89	27,791,294.00	-6,027,927.83	Immaterial difference of \$2,100.
Revenue (Federal) - 4XXX	27,772.86	27,772.86	0.00	27,773.00	-0.14	
Total Revenues	27,479,804.56	33,551,133.81	-6,071,329.25	33,553,233.00	-2,099.19	
Expenditures-Not including Transfers Out or On Behalf	27,544,643.83	27,535,548.91	9,094.92	33,561,375.00	-6,025,826.09	
Expenditures-On Behalf	0.00	6,025,827.65	-6,025,827.65	0.00	6,025,827.65	
Total Expenditures	27,544,643.83	33,561,376.56	-6,016,732.73	33,561,375.00	1.56	
Excess (Deficiency) of Revenues Over Expenditures	-64,839.27	-10,242.75	-54,596.52	-8,142.00	-2,100.75	
Other Financing Sources - Not Transfers In	50,639.82	50,639.82	0.00	50,640.00	-0.18	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	96,346.00	96,346.00	0.00	96,346.00	0.00	
Total Other Financing Sources, Uses and Transfers	-45,706.18	-45,706.18	0.00	-45,706.00	-0.18	
Net Change in Fund Balance	-110,545.45	-55,948.93	-54,596.52	-53,848.00	-2,100.93	
Beginning Fund Balance - July 1	10,350,252.13	10,349,957.15	294.98	11,012,676.00	-662,718.85	Difference is to be determined.
Ending Balance - June 30	10,239,706.68	10,294,008.22	-54,301.54	10,958,828.00	-664,819.78	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	6,025,827.65	-6,025,827.65	0.00	6,025,827.65	On behalf payments are not reported separately in the audit.
On-Behalf Expenditures by Fund	0.00	6,025,827.65	-6,025,827.65	0.00	6,025,827.65	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	46,950.46	46,950.46	0.00	46,951.00	-0.54	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,411,443.24	1,411,443.24	0.00	1,411,443.00	0.24	
Revenue (Federal) – 4XXX	2,031,816.33	2,031,816.33	0.00	2,031,816.00	0.33	
Total Revenues	3,490,210.03	3,490,210.03	0.00	3,490,210.00	0.03	
Expenditures-Not including Transfers Out and not 0280	3,586,556.03	3,586,556.03	0.00	3,586,556.00	0.03	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,586,556.03	3,586,556.03	0.00	3,586,556.00	0.03	
Excess (Deficiency) of Revenues Over Expenditures	-96,346.00	-96,346.00	0.00	-96,346.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	96,346.00	96,346.00	0.00	96,346.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	96,346.00	96,346.00	0.00	96,346.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	448,117.00	448,117.00	0.00	448,117.00	0.00	
Total Revenues	448,117.00	448,117.00	0.00	448,117.00	0.00	
Expenditures-Not including Transfers Out	683,361.46	686,614.96	-3,253.50	686,615.00	-0.04	
Total Expenditures	683,361.46	686,614.96	-3,253.50	686,615.00	-0.04	
Excess (Deficiency) of Revenues Over Expenditures	-235,244.46	-238,497.96	3,253.50	-238,498.00	0.04	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	188,713.00	188,713.00	0.00	188,713.00	0.00	
Total Other Financing Sources, Uses and Transfers	-188,713.00	-188,713.00	0.00	-188,713.00	0.00	
Net Change in Fund Balance	-423,957.46	-427,210.96	3,253.50	-427,211.00	0.04	
Beginning Fund Balance - July 1	569,172.24	569,172.24	0.00	569,172.00	0.24	
Ending Balance - June 30	145,214.78	141,961.28	3,253.50	141,961.00	0.28	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	1,923,322.03	1,927,762.14	-4,440.11	1,927,762.00	0.14	
Revenue (State) – 3XXX	2,915,400.00	2,915,400.00	0.00	2,915,400.00	0.00	
Total Revenues	4,838,722.03	4,843,162.14	-4,440.11	4,843,162.00	0.14	
Expenditures-Not including Transfers Out	3,038,097.18	3,038,097.18	0.00	0.00	3,038,097.18	Debt Service, Function 5100 is reported as a transfer out in the audit but included in expenditures by the program.
Total Expenditures	3,038,097.18	3,038,097.18	0.00	0.00	3,038,097.18	
Excess (Deficiency) of Revenues Over Expenditures	1,800,624.85	1,805,064.96	-4,440.11	4,843,162.00	-3,038,097.04	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	2,979,734.00	2,979,734.00	0.00	6,017,831.00	-3,038,097.00	Debt Service, Function 5100 is reported as a transfer out in the audit but included in expenditures by the program.
Total Other Financing Sources, Uses and Transfers	-2,979,734.00	-2,979,734.00	0.00	-6,017,831.00	3,038,097.00	
Net Change in Fund Balance	-1,179,109.15	-1,174,669.04	-4,440.11	-1,174,669.00	-0.04	
Beginning Fund Balance - July 1	3,212,634.27	3,212,634.27	0.00	3,212,635.00	-0.73	
Ending Balance - June 30	2,033,525.12	2,037,965.23	-4,440.11	2,037,966.00	-0.77	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	72,391.22	84,751.82	-12,360.60	84,752.00	-0.18	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	72,391.22	84,751.82	-12,360.60	84,752.00	-0.18	
Expenditures-Not including Transfers Out	6,361,887.38	6,799,997.48	-438,110.10	6,799,997.00	0.48	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	6,361,887.38	6,799,997.48	-438,110.10	6,799,997.00	0.48	
Excess (Deficiency) of Revenues Over Expenditures	-6,289,496.16	-6,715,245.66	425,749.50	-6,715,245.00	-0.66	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	3,168,447.00	3,168,447.00	0.00	3,168,447.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	3,168,447.00	3,168,447.00	0.00	3,168,447.00	0.00	
Net Change in Fund Balance	-3,121,049.16	-3,546,798.66	425,749.50	-3,546,798.00	-0.66	
Beginning Fund Balance - July 1	0.00	0.00	0.00	6,736,477.00	-6,736,477.00	Difference is to be determined.
Ending Balance - June 30	-3,121,049.16	-3,546,798.66	425,749.50	3,189,679.00	-6,736,477.66	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	691.00	-691.00	Debt Service Fund is not included in MUNIS.
Revenue State (3XXX)	0.00	0.00	0.00	175,272.00	-175,272.00	
Total Revenues	0.00	0.00	0.00	175,963.00	-175,963.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	3,220,398.00	-3,220,398.00	
Total Expenditures	0.00	0.00	0.00	3,220,398.00	-3,220,398.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-3,044,435.00	3,044,435.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	3,038,097.00	-3,038,097.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	3,038,097.00	-3,038,097.00	
Net Change in Fund Balance	0.00	0.00	0.00	-6,338.00	6,338.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	184,936.00	-184,936.00	
Ending Balance - June 30	0.00	0.00	0.00	178,598.00	-178,598.00	
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	36,329,244.84	42,417,374.80	-6,088,129.96	42,595,437.00	-178,062.20	
Total Expenditures - Governmental Funds	41,214,545.88	47,672,642.21	-6,458,096.33	47,854,941.00	-182,298.79	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-4,885,301.04	-5,255,267.41	369,966.37	-5,259,504.00	4,236.59	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	50,639.82	50,639.82	0.00	50,640.00	-0.18	
Net Change in Fund Balance - Governmental Funds	-4,834,661.22	-5,204,627.59	369,966.37	-5,208,864.00	4,236.41	
Beginning Fund Balance - July 1 - Governmental Funds	14,132,058.64	14,131,763.66	294.98	21,715,896.00	-7,584,132.34	
Ending Fund Balance - June 30 - Governmental Funds	9,297,397.42	8,927,136.07	370,261.35	16,507,032.00	-7,579,895.93	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	919,824.68	919,824.68	0.00	919,825.00	-0.32	
Total Operating Revenues	919,824.68	919,824.68	0.00	919,825.00	-0.32	
Expenditures-Not including Transfers Out or On-behalf	2,276,214.78	2,362,507.58	-86,292.80	2,482,665.00	-120,157.42	
Expenditures-On Behalf	0.00	120,318.43	-120,318.43	0.00	120,318.43	
Expenditures - Depreciation Only (Fund 81)	0.00	78,348.86	-78,348.86	78,349.00	-0.14	
Total Operating Expenses	2,276,214.78	2,561,174.87	-284,960.09	2,561,014.00	160.87	Program did not include object 0700, property. Is this expenditure coded properly?
Operating Income (Loss)	-1,356,390.10	-1,641,350.19	284,960.09	-1,641,189.00	-161.19	
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,364.02	1,364.02	0.00	1,364.00	0.02	
Revenue (State) - 3XXX	28,739.00	28,739.00	0.00	149,057.00	-120,318.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	120,318.43	-120,318.43	0.00	120,318.43	
Donated Commodities - 4550	0.00	0.00	0.00	108,744.00	-108,744.00	This is revenue object 4510 and was not included by the program.
Revenue (Federal) - 4XXX, not 4550	1,305,537.99	1,305,537.99	0.00	1,305,538.00	-0.01	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,335,641.01	1,455,959.44	-120,318.43	1,564,703.00	-108,743.56	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	127,158.00	-127,158.00	AFR does not reflect a transfer in as reported in the audit.
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	127,158.00	-127,158.00	
Change in Net Assets	-20,749.09	-185,390.75	164,641.66	50,672.00	-236,062.75	
Beginning Net Assets - July 1	1,458.84	1,458.84	0.00	1,459.00	-0.16	Fund 51: This is the prior year audit amount.
Beginning Net Assets - July 1	0.00	0.00	0.00	570,213.00	-570,213.00	Fund 81: This is the prior year audit amount. Difference is to be determined.
Fund 51 and 81 Ending Net Assets - June 30	-19,290.25	-183,931.91	164,641.66	622,344.00	-806,275.91	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	919,824.68	919,824.68	0.00	919,825.00	-0.32	
Total Operating Expenses - Proprietary Funds	2,276,214.78	2,561,174.87	-284,960.09	2,561,014.00	160.87	Differences are explained above.
Operating Income (Loss) - Proprietary Funds	-1,356,390.10	-1,641,350.19	284,960.09	-1,641,189.00	-161.19	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,335,641.01	1,455,959.44	-120,318.43	1,564,703.00	-108,743.56	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	127,158.00	-127,158.00	
Net Income (Loss) - Proprietary Funds	-20,749.09	-185,390.75	164,641.66	50,672.00	-236,062.75	
Net Assets, July 1, 2008 - Proprietary Funds	1,458.84	1,458.84	0.00	571,672.00	-570,213.16	
Net Assets, June 30, 2009 - Proprietary Funds	-19,290.25	-183,931.91	164,641.66	622,344.00	-806,275.91	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	120,318.43	-120,318.43	0.00	120,318.43	On behalf payments are not reported seperately in the audit.
Fund 51 - On-Behalf Expenditures	0.00	120,318.43	-120,318.43	0.00	120,318.43	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	964.58	2,534,108.44	-2,533,143.86	2,534,108.00	0.44	See audit report, page 32, note F.
Depreciation Expense - Fund 81	0.00	78,348.86	-78,348.86	78,349.00	-0.14	See audit report, page 32, note F.

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	6,146,146.08	-6,146,146.08	6,146,146.10	-0.02	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Per audit report, page 5, on behalf payments were \$6 million.
On-Behalf Payments (Audit - KDE Web)	0.00	-6,146,146.08	6,146,146.08	-6,146,146.10	0.02	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	964.58	2,534,108.44	-2,533,143.86	0.00	2,534,108.44	Program errors
Change Total assets	-964.58	-2,534,108.44	2,533,143.86	0.00	-2,534,108.44	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-964.58	-2,534,108.44	2,533,143.86	0.00	-2,534,108.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	78,348.86	-78,348.86	0.00	78,348.86	Program errors
Change Total assets	0.00	-78,348.86	78,348.86	0.00	-78,348.86	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-78,348.86	78,348.86	0.00	-78,348.86	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	964.58	2,612,457.30	-2,611,492.72	0.00	2,612,457.30	Program errors
Change in Total Fixed Assets	-964.58	-2,612,457.30	2,611,492.72	0.00	-2,612,457.30	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-964.58	-2,612,457.30	2,611,492.72	0.00	-2,612,457.30	